

GOVERNMENT OF KERALA Revenue (Special Cell) Department

NOTIFICATION

G. O. (P) No. 77/2008/RD. Dated, Thiruvananthapuram, 2nd April 2008.

S. R. O. No. 427/2008.—In exercise of the powers conferred by sub-section (2) of Section 3A of the Kerala Building Tax Act, 1975 (7 of 1975), the Government of Kerala having considered it necessary to do so, hereby make exemption from payment of Building Tax wholly in respect of the building owned by Al-Islam Charitable Trust, situated in Re-survey No. 66/4 of Chathamangalam Village in Kozhikode District, which has been constructed by utilising the grant from the Central Government, subject to the condition that the building tax, if any, already paid shall not be refunded or otherwise adjusted.

By order of the Governor, DR. NIVEDITA P. HARAN, Principal Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per sub-section (2) of Section 3A of the Kerala Building Tax Act, 1975, Government may, by notification in the Gazette, make exemption from the payment of building tax either wholly or partly in respect of any building constructed, utilising the grant of the Central Government or the State Government, where such grant is not less than twenty five per cent. of the total cost of construction of the building and such building is intended for such purposes as may be prescribed. As the building of the "Al-Islam Charitable Trust" was constructed by utilising seventy-five per cent. of the total cost of construction, as grant from Government of India and the building was used as working women's Hostel, Government have decided to make exemption—as provided under the said section.

This notification is intended to achieve the above object. G 292/2008/G.